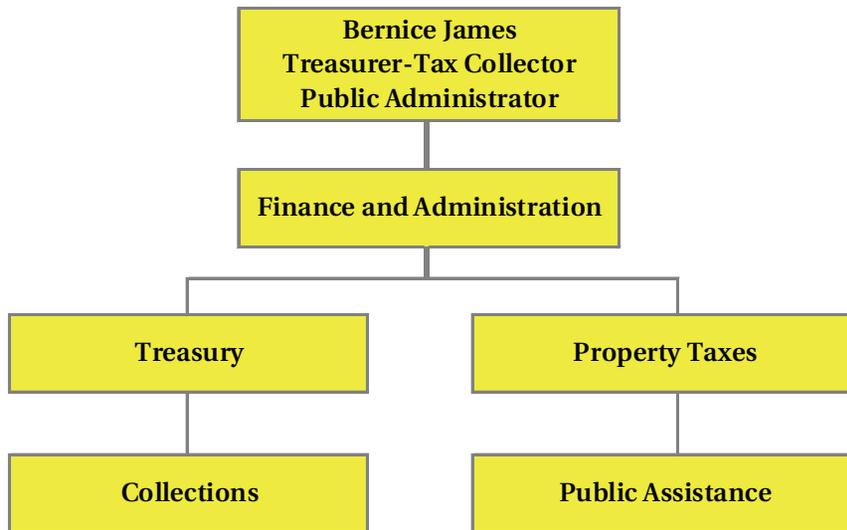
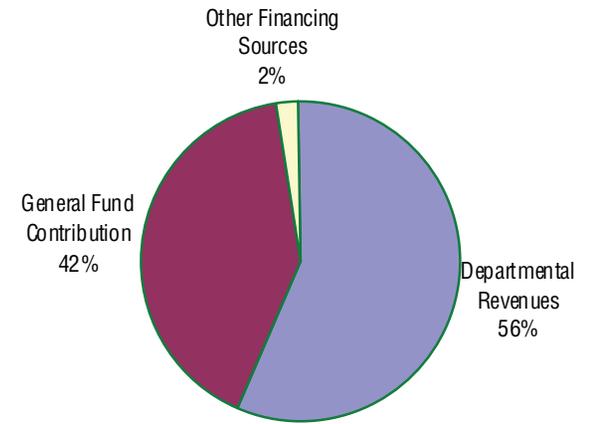


TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

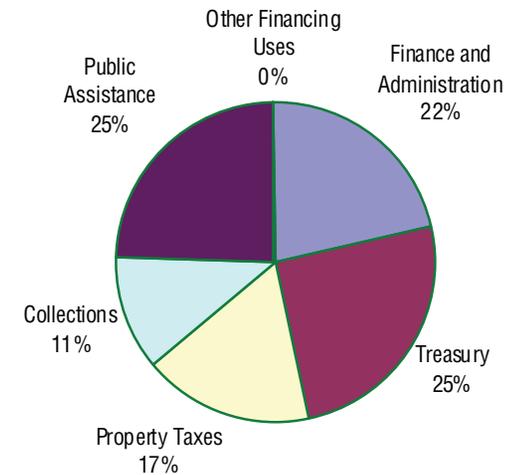
Budget & Positions (FTEs)	
Operating \$	6,204,296
Capital	-
Positions	48.8 FTEs



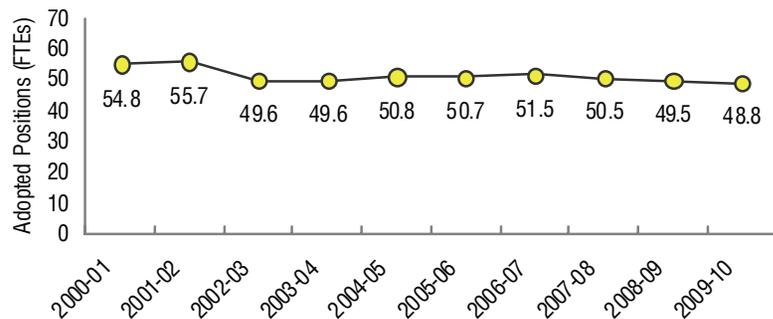
SOURCE OF FUNDS



USE OF FUNDS



STAFFING TREND



TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR
Department Summary

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Finance and Administration	\$ 1,468,717	\$ 1,590,612	\$ 1,339,936	\$ 1,456,786
Treasury	1,283,198	1,474,352	1,447,495	1,658,285
Property Taxes	913,980	1,218,642	1,177,290	1,168,174
Collections	739,388	752,065	757,164	771,839
Public Assistance	1,436,838	1,528,118	1,567,578	1,659,270
Operating Sub-Total	5,842,121	6,563,789	6,289,463	6,714,354
Less: Intra-County Revenues	(469,950)	(426,883)	(426,883)	(510,058)
Expenditure Total	5,372,171	6,136,906	5,862,580	6,204,296
<i>Other Financing Uses</i>				
Operating Transfers	7,122	7,472	7,472	7,473
Department Total	\$ 5,379,293	\$ 6,144,378	\$ 5,870,052	\$ 6,211,769

Character of Expenditures

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Operating Expenditures</i>				
Regular Salaries	\$ 3,258,968	\$ 3,451,938	\$ 3,390,944	\$ 3,623,093
Overtime	2,119	-	3,626	--
Extra Help	8,440	640	120	--
Benefits	1,180,636	1,440,629	1,311,440	1,458,732
Salaries & Benefits Sub-Total	4,450,163	4,893,207	4,706,130	5,081,825
Services & Supplies	1,391,958	1,670,582	1,583,333	1,632,529
Operating Sub-Total	5,842,121	6,563,789	6,289,463	6,714,354
Less: Intra-County Revenues	(469,950)	(426,883)	(426,883)	(510,058)
Expenditure Total	\$ 5,372,171	\$ 6,136,906	\$ 5,862,580	\$ 6,204,296

Source of Funds Summary

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 44,690	\$ 46,500	\$ 58,622	\$ 56,300
Other Charges for Services	2,431,329	2,983,429	3,063,701	3,349,633
Miscellaneous Revenue	297,258	308,625	322,839	356,500
Revenue Sub-Total	2,773,277	3,338,554	3,445,162	3,762,433
Less: Intra-County Revenues	(469,950)	(426,883)	(426,883)	(510,058)
Revenue Total	2,303,327	2,911,671	3,018,279	3,252,375
<i>General Fund Contribution</i>	2,984,219	3,031,575	2,751,773	2,815,900
<i>Other Financing Sources</i>				
Operating Transfers	22,197	-	-	--
Sale of Property	1,000	-	-	--
Use of Prior Fund Balances	68,550	201,132	100,000	143,494
Department Total	\$ 5,379,293	\$ 6,144,378	\$ 5,870,052	\$ 6,211,769

Position Summary

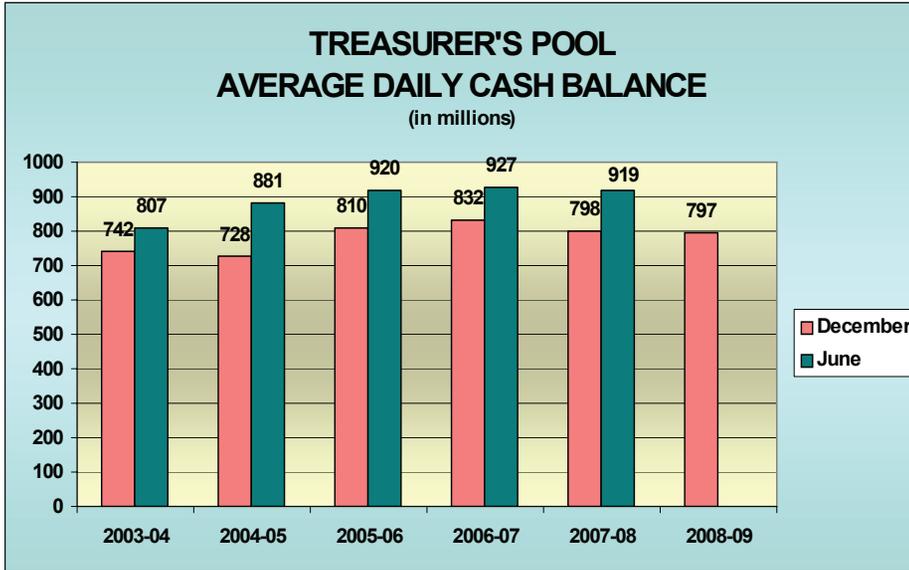
	Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<i>Permanent</i>								
Finance and Administration	9.0	7.3	7.0	7.4	7.0	6.2	7.0	6.9
Treasury	11.0	6.8	9.0	7.9	9.0	8.3	9.0	8.9
Property Taxes	5.0	8.9	10.0	9.8	10.0	8.9	9.0	8.3
Collections	7.0	8.5	9.0	7.9	9.0	8.1	10.0	7.0
Public Assistance	19.0	18.1	18.0	16.4	18.0	17.4	18.0	17.6
Total Permanent	51.0	49.5	53.0	49.5	53.0	48.9	53.0	48.8
<i>Non-Permanent</i>								
Extra Help	--	0.3	--	--	--	--	--	--
Total Positions	51.0	49.8	53.0	49.5	53.0	48.9	53.0	48.8

Budget Organization

The divisions of the Treasurer-Tax Collector-Public Administrator Department are Finance and Administration, Treasury, Property Taxes, Collections, and Public Assistance. The Treasurer-Tax Collector-Public Administrator Department has 53 positions with operations in Santa Barbara and Santa Maria, as well as satellite Veterans offices at the Calle Real complex and in Lompoc. The staff count equates to 48.8 full time equivalents, net of budgeted salary savings.

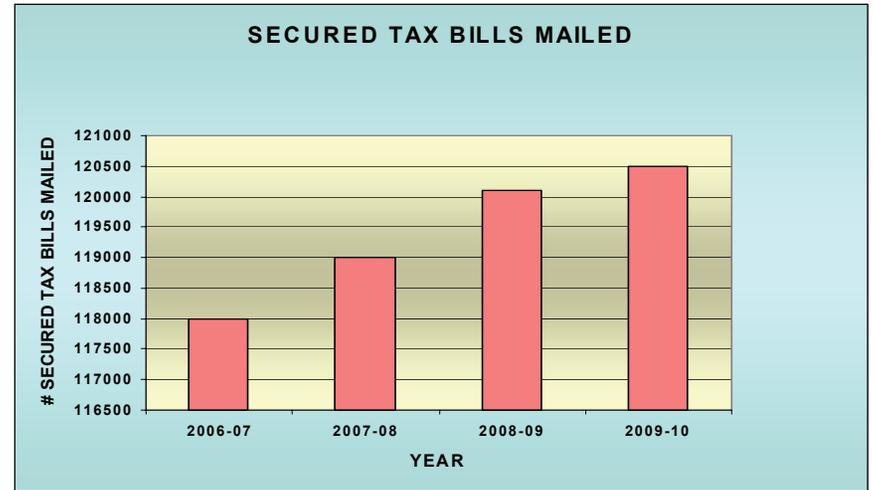
The emphasis of the Treasurer-Tax Collector-Public Administrator Department is the continuation and enhancement of the following services: investing public funds with the primary objective of preservation of principal; administering the County’s debt program; administering the County’s deferred compensation plan; collecting property taxes within the timeframes of the Government Code; collecting and processing payments collected on behalf of County departments, schools, and special districts; administering decedent estates and conservatorships; and administering State and Federal benefits for Veterans’ programs. Within each of the basic services provided, the Treasurer-Tax Collector-Public Administrator delivers programs that specifically address the County’s Strategic Plan through actions required by law or by routine business necessity.

Activity Indicators



The average daily cash and investments in the Treasurer’s Pool has typically increased over time due to increased secured and unsecured tax payments and other collection activity. The 2007-08 decrease is due to the separation of the Courts from the County.

**TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR
Department Summary (cont'd)**



The number of secured tax bills mailed has increased over time due to an increase in the number of homes in the county.

On-Line Property Tax System:

The Santa Barbara County Treasurer-Tax Collector would like to remind you of our on-line payment service. This is a FREE service available to individual taxpayers and tax service agencies. All unpaid property tax bills are available online for payment and five years of paid bills are available for viewing. **How do I pay my taxes on-line?**

Visit the website at:

<https://mytaxes.sbtaxes.org/proptax/>

If you have lost your bill and wish to send in your payment, print the related stub from the search page and send your payment to the Treasurer-Tax Collector’s office in Santa Barbara. We also accept property tax payments by telephone. Please refer to the advertisement accompanying your tax bill for more information.

All tax bill installments are due by 5:00PM on the delinquent date. This is true for on-line, in person or phone payments.

If you are thinking of purchasing a home in Santa Barbara County, the Treasurer-Tax Collector is proud to announce a new on-line tool to assist you in estimating your supplemental taxes. The [Supplemental Estimator](#) link is available to all registered users of the website above.

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Department Summary (cont'd)

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased \$274,000 to \$6,290,000 from the Fiscal Year 2008-09 Adopted Budget of \$6,564,000. This 4% decrease is primarily the result of:

- -\$187,000 – Decrease in overall salaries and benefits due to staffing vacancies in the Collections and Public Assistance divisions and work furlough;
- -\$35,000 – Lower than anticipated banking fees;
- -\$35,000 – Decrease in miscellaneous services and supplies and other charges;
- -\$17,000 – Decrease in cost of printing property tax statements due to negotiated contract reductions in secured printing.

The Fiscal Year 2008-09 Estimated Actual operating revenues increased \$107,000 to \$3,445,000 from the Fiscal Year 2008-09 Adopted Budget of \$3,339,000. This 3% increase is primarily the result of:

- +\$129,000 – Property tax administration and cost collection fees due to higher recoverable costs;
- -\$22,000 – Decrease in miscellaneous other revenue.

The Fiscal Year 2008-09 Estimated Actual operating revenues use of prior fund balances decreased \$101,132 to \$100,000 from the Fiscal Year 2008-09 Adopted Budget of \$201,132. This 50% decrease is due to reduced expenditures in the current year.

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase \$425,000 to \$6,715,000 from the Fiscal Year 2008-09 Estimated Actual of \$6,290,000. This 6.8% increase is primarily due to:

- +\$375,000 - Increase in salaries and benefits as compared to FY 2008-09 based on proposed merit increases, cost of living adjustments, higher retirement and health insurance contribution rates and no work furlough as compared to the previous year, offset by a reduction of an FTE. The net reduction in FTE is a result of a reduction of 1 FTE in the Collections Division, 1 FTE in Property Taxes Division, and an increase of 1 FTE in the Public Assistance Division. The reduction of FTE in the Collections Division will likely lead to lower revenue collected for the County and the clients and the reduction of FTE in the Property Tax Division may lead to slower response to the public;
- +\$45,000 – Increased banking fees due to a credit received in the prior year.

The Fiscal Year 2009-10 Recommended Budget operating revenues will increase \$317,000 to \$3,762,000 from the Fiscal Year 2008-09 Estimated Actual of \$3,445,000. This 9% increase is primarily the result of:

- +\$232,000 - Reimbursement of treasury expenditures based on higher salaries and benefit costs and no work furlough;
- +\$161,000 - Increased cost allocation charge;
- +\$14,000 - Increase in miscellaneous other revenue;
- -\$90,000 - Intrafund transfers for mainframe operations due to Sheriff and Probation separating from system.

Departmental Priorities and Their Alignment with County Goals

The County Treasurer-Tax Collector-Public Administrator's strategic actions align primarily with the following Board of Supervisor's adopted Goals:

Goal 1: Efficient and Responsive Government: An Efficient, Professionally Managed Government Able to Anticipate and to Effectively Respond to the Needs of the Community; and

Goal 3: Economic Vitality: A Community that is Economically Vital and Sustainable.

The department's divisions each provide certain core services reflected in the performance measures. The Treasurer-Tax Collector-Public Administrator's management strategy includes projects to improve service delivery, while curtailing costs. This is achieved by concentrating on three main focus areas: Enhancing Finance and Treasury Functions; Improving Property Tax System and Collection System Policies and procedures; and Administering and Facilitating Public Assistance Programs.

Focus Area 1: Enhancement of Finance and Treasury Functions

Current Year (FY 08-09) Accomplishments:

- Treasury Investment Pool - Established policies and procedures for a debt issuance program to allow the Treasurer to work more effectively with school districts and other entities issuing General Obligation Bonds, Certificates of Participation, refunded issuances, and any other types of financings.
- Cashiering Operations – Implemented Check-21 readiness upgrades on front-counter and back-office collection processing devices. This allows electronic depositing of check-based collections resulting in a quicker banking recognition of deposits.

Proposed Strategic Actions:

- Treasurer's Investment Pool – Analyze the advantages and disadvantages of having the Investment Pool rated by Standard & Poor's services.

Focus Area 2: Improving Property Tax System and Collection System Policies and Procedures

Current Year (FY 08-09) Accomplishments:

- Maintained a high secured tax collection ratio of 97.6% by the end of Fiscal Year 2007-08, a tie of third place for tax collection among all California counties. The unsecured tax collection ratio improved to 98.8%, an increase of 0.2% over Fiscal Year 2006-07.
- Collection Systems - Established a Collections Data Warehouse for greater collection analysis and reporting for our collection customer departments within the County of Santa Barbara.

Proposed Strategic Actions:

- Property Tax Management System - Set a direction to migrate the Property Tax System from mainframe environment to new generation system and identify a strategy to mitigate the risk in remaining in the current environment.
- Property tax billing improvement - Design a billing insert that explains the payment plan option to tax payers. Continue to make enhancements to billing and mailing of tax bills.
- Collection Systems – Continue electronic data integration with other county business partners to promote accountability, customer focus and efficiency. The goal is 100% compliance.

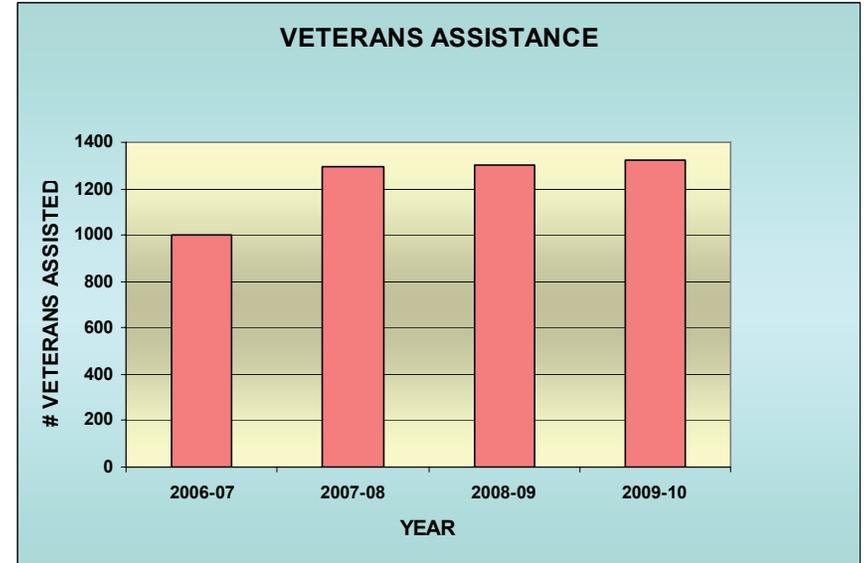
Focus Area 3: Administering and Facilitating Public Assistance Programs

Current Year (FY 08-09) Accomplishments:

- Improved the design of the web-based case and cash management system achieving improved design which is currently in the testing stages.
- Implemented cross-training among Public Guardian and Public Administrator staff, redistributing caseloads to fully utilize staff talent and maximize human resources.

Proposed Strategic Actions:

- Analyze data to review feasibility of consolidation of public assistance office locations.
- Conduct a comprehensive fee review and make necessary changes.
- Complete the implementation of web-based case and cash management system.



Santa Barbara, Lompoc and Santa Maria Veteran Services Offices assist the County's Vets

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR
Finance and Administration

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Finance and Administration	\$ 1,468,717	\$ 1,590,612	\$ 1,339,936	\$ 1,456,786
Operating Sub-Total	1,468,717	1,590,612	1,339,936	1,456,786
Less: Intra-County Revenues	(23,073)	(10,969)	(10,969)	(56,958)
Division Total	<u>\$ 1,445,644</u>	<u>\$ 1,579,643</u>	<u>\$ 1,328,967</u>	<u>\$ 1,399,828</u>

Character of Expenditures

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Operating Expenditures</i>				
Regular Salaries	822,986	812,908	642,447	764,629
Overtime	187	-	-	--
Extra Help	305	-	-	--
Benefits	355,055	392,871	318,988	322,459
Salaries & Benefits Sub-Total	1,178,533	1,205,779	961,435	1,087,088
Services & Supplies	290,184	384,833	378,501	369,698
Operating Sub-Total	1,468,717	1,590,612	1,339,936	1,456,786
Less: Intra-County Revenues	(23,073)	(10,969)	(10,969)	(56,958)
Expenditure Total	<u>\$ 1,445,644</u>	<u>\$ 1,579,643</u>	<u>\$ 1,328,967</u>	<u>\$ 1,399,828</u>

Source of Funds Summary

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 23,072	\$ 8,750	\$ 9,983	\$ 57,747
Revenue Sub-Total	23,072	8,750	9,983	57,747
Less: Intra-County Revenues	(23,073)	(10,969)	(10,969)	(56,958)
Revenue Total	(1)	(2,219)	(986)	789
<i>General Fund Contribution</i>	1,367,626	1,380,730	1,329,953	1,399,039
<i>Other Financing Sources</i>				
Operating Transfers	9,469	-	-	--
Use of Prior Fund Balances	68,550	201,132	-	--
Division Total	<u>\$ 1,445,644</u>	<u>\$ 1,579,643</u>	<u>\$ 1,328,967</u>	<u>\$ 1,399,828</u>

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
Position Summary								
<i>Permanent</i>								
Finance and Administration	9.0	7.3	7.0	7.4	7.0	6.2	7.0	6.9
Total Positions	<u>9.0</u>	<u>7.3</u>	<u>7.0</u>	<u>7.4</u>	<u>7.0</u>	<u>6.2</u>	<u>7.0</u>	<u>6.9</u>

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased \$251,000 to \$1,340,000 from the Fiscal Year 2008-09 Adopted Budget of \$1,591,000. This 15.8% decrease is primarily the result of:

- -\$244,000 – Decrease in overall salaries due to the work furlough and the allocation of resources to other divisions.

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase \$117,000 to \$1,457,000 from the Fiscal Year 2008-09 Estimated Actual of \$1,340,000. This 9% increase is primarily due to:

- +\$126,000 – Increase in overall salaries as compared to FY 2008-09 due to lack of work furlough, higher retirement and health insurance contribution rates, and the reallocation of resources from other divisions.

SERVICE DESCRIPTION

Provide budgetary and administrative activities, general accounting, debt administration, deferred compensation plan administration, and automation. Plan, coordinate and implement all information system applications (both hardware and software) for all divisions. Administer bonded indebtedness issued by the County or districts for the purpose of funding or refunding needed revenue, temporary borrowing, and special improvement/assessment bonds.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Recurring Performance Measures				
Finance and Administration				
As an efficient and responsive government, the Treasurer-Tax Collector Department will reduce or maintain the number of General Liability claims filed from the previous year's actual claims filed.	50% 1 2	100% 2 2	0% -- 1	0% -- --
As an efficient and responsive government, the Treasurer-Tax Collector Department will reduce or maintain the number of Workers' Compensation claims filed from the previous year's actual claims filed.	150% 3 2	100% 2 2	33% 1 3	100% 1 1
As an efficient and responsive government, the County will maintain a productive workforce through a countywide Lost Time Rate of 2.9% or less when measuring lost hours to total budgeted hours.	3.0% 3,695 100,844	3.0% 3,695 100,844	2.9% 2,761 96,520	2.9% 2,731 94,170
As an efficient and responsive government, the County will maintain a quality workforce through completing 95% -100% of departmental Employee Performance Reviews (EPRs) by the Anniversary Due Date.	100% 47 47	100% 49 49	100% 49 49	100% 49 49
To promote the financial stability of the County, annually conduct 1/3 of the transient occupancy tax audits so that all audits are completed in each three year cycle (number of audits completed).	9	11	11	20

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Finance and Administration (cont'd)

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
Position Detail				
Finance and Administration				
Treas/Tax Col/Pub Admin	1.0	1.0	1.0	1.0
Assistant Treas/Tax Coll/Pub Adm	1.0	1.0	1.0	1.0
Treasury Finance Chief	1.0	1.0	1.0	1.0
Business Manager	1.0	1.0	1.0	1.0
DP Manager Dept	1.0	1.0	1.0	1.0
Financial Systems Analyst	1.0	--	--	--
Systems & Programming Analyst	1.0	--	--	--
Computer Systems Specialist	1.0	1.0	1.0	1.0
Executive Secretary	1.0	1.0	1.0	1.0
Sub-Division Total	9.0	7.0	7.0	7.0
Division Total	9.0	7.0	7.0	7.0

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR
Treasury

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Operations	\$ 1,088,671	\$ 1,246,611	\$ 1,212,799	\$ 1,396,403
Investments	194,527	227,741	234,696	261,882
Operating Sub-Total	1,283,198	1,474,352	1,447,495	1,658,285
Less: Intra-County Revenues	(203,369)	(27,151)	(27,151)	(29,413)
Expenditure Total	1,079,829	1,447,201	1,420,344	1,628,872
<i>Other Financing Uses</i>				
Operating Transfers	1,635	1,716	1,716	1,716
Division Total	\$ 1,081,464	\$ 1,448,917	\$ 1,422,060	\$ 1,630,588

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	447,284	566,963	595,819	694,448
Overtime	1,266	-	2,005	--
Benefits	146,550	220,230	207,916	270,160
Salaries & Benefits Sub-Total	595,100	787,193	805,740	964,608
Services & Supplies	688,098	687,159	641,755	693,677
Operating Sub-Total	1,283,198	1,474,352	1,447,495	1,658,285
Less: Intra-County Revenues	(203,369)	(27,151)	(27,151)	(29,413)
Expenditure Total	\$ 1,079,829	\$ 1,447,201	\$ 1,420,344	\$ 1,628,872

Source of Funds Summary

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 1,689,022	\$ 1,955,375	\$ 2,016,569	\$ 2,239,207
Revenue Sub-Total	1,689,022	1,955,375	2,016,569	2,239,207
Less: Intra-County Revenues	(203,369)	(27,151)	(27,151)	(29,413)
Revenue Total	1,485,653	1,928,224	1,989,418	2,209,794
<i>General Fund Contribution</i>				
Division Total	(404,189)	(479,307)	(567,358)	(579,206)
	\$ 1,081,464	\$ 1,448,917	\$ 1,422,060	\$ 1,630,588

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE

Position Summary

<i>Permanent</i>								
Operations	10.0	6.0	8.0	6.9	8.0	7.2	8.0	7.7
Investments	1.0	0.8	1.0	1.0	1.0	1.1	1.0	1.2
Total Positions	11.0	6.8	9.0	7.9	9.0	8.3	9.0	8.9

SERVICE DESCRIPTION

Receive and steward, apply and pay out all monies belonging to the County, Schools and Special Districts, and all other monies as directed by law. Invest County, schools and special district funds not required for immediate expenditure. The investment of public funds must comply with State statutes and other legal constraints, with goals of preservation of public agency funds, protection of capital, maintenance of sufficient cash flow to meet daily warrant demands, and earning a market rate of return at minimum risk.

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures will decrease \$27,000 to \$1,447,000 from the Fiscal Year 2008-09 Adopted Budget of \$1,474,000. This 2% decrease is primarily due to:

- -\$35,000 – Decrease in overall salaries due to the work furlough and lower than anticipated banking fees;
- +\$9,000 – Miscellaneous cost increases.

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase \$211,000 to \$1,658,000 from the Fiscal Year 2008-09 Estimated Actual of \$1,447,000. This 14.5% increase is primarily due to:

- +\$159,000 - Increase in overall salaries as compared to FY 2008-09 due to lack of work furlough, higher retirement and health insurance contribution rates, cost of living increases and merit increases
- +\$45,000 – Increased banking fees;
- +\$7,000 – Increase in various services and supplies.

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Treasury (cont'd)

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Recurring Performance Measures				
Investments				
To ensure the financial stability of the County and secure public agency funds, stay with compliance 100% of the time with the Government Code and the Treasurer's Investment Policy.	Yes	Yes	Yes	Yes
To ensure the financial stability of the County, monitor and project liquidity requirements as evidenced by zero securities sold at a loss to meet cash flow needs of pool participants.	0	0	0	0

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
Position Detail				
Operations				
Treas/Tax Coll Operations Mgr	1.0	1.0	1.0	1.0
TTC Ops Supervisor	1.0	1.0	1.0	--
Accountant	1.0	1.0	1.0	2.0
TTC Ops Specialist, Sr	2.0	2.0	2.0	--
TTC Ops Specialist	5.0	3.0	3.0	--
Financial Office Professional	--	--	--	5.0
Sub-Division Total	10.0	8.0	8.0	8.0
Investments				
Investment Manager	1.0	1.0	1.0	1.0
Sub-Division Total	1.0	1.0	1.0	1.0
Division Total	11.0	9.0	9.0	9.0

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR
Property Taxes

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Secured	\$ 567,903	\$ 810,358	\$ 870,335	\$ 814,030
Unsecured	169,514	221,788	195,407	218,856
Supplemental	139,938	148,579	75,188	84,160
Bankruptcy	36,625	37,917	36,360	51,128
Operating Sub-Total	913,980	1,218,642	1,177,290	1,168,174
Less: Intra-County Revenues	-	(131,500)	(131,500)	(41,515)
Division Total	<u>\$ 913,980</u>	<u>\$ 1,087,142</u>	<u>\$ 1,045,790</u>	<u>\$ 1,126,659</u>

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Character of Expenditures				
<i>Operating Expenditures</i>				
Regular Salaries	565,355	673,635	673,458	645,807
Overtime	666	-	1,621	--
Benefits	184,483	260,544	235,496	250,489
Salaries & Benefits Sub-Total	750,504	934,179	910,575	896,296
Services & Supplies	163,476	284,463	266,715	271,878
Operating Sub-Total	913,980	1,218,642	1,177,290	1,168,174
Less: Intra-County Revenues	-	(131,500)	(131,500)	(41,515)
Expenditure Total	<u>\$ 913,980</u>	<u>\$ 1,087,142</u>	<u>\$ 1,045,790</u>	<u>\$ 1,126,659</u>

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Source of Funds Summary				
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 367,405	\$ 469,276	\$ 567,428	\$ 455,443
Miscellaneous Revenue	213,633	233,625	250,239	285,000
Revenue Sub-Total	581,038	702,901	817,667	740,443
Less: Intra-County Revenues	-	(131,500)	(131,500)	(41,515)
Revenue Total	581,038	571,401	686,167	698,928
General Fund Contribution	320,214	515,741	259,623	284,237
Other Financing Sources				
Operating Transfers	12,728	-	-	--
Use of Prior Fund Balances	-	-	100,000	143,494
Division Total	<u>\$ 913,980</u>	<u>\$ 1,087,142</u>	<u>\$ 1,045,790</u>	<u>\$ 1,126,659</u>

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
Position Summary								
<i>Permanent</i>								
Secured	2.0	4.8	7.0	5.3	7.0	5.6	7.0	4.9
Unsecured	2.0	2.2	2.0	2.4	2.0	2.2	1.0	2.1
Supplemental	--	1.5	--	1.7	--	0.8	--	0.8
Bankruptcy	1.0	0.4	1.0	0.4	1.0	0.4	1.0	0.5
Total Positions	<u>5.0</u>	<u>8.9</u>	<u>10.0</u>	<u>9.8</u>	<u>10.0</u>	<u>8.9</u>	<u>9.0</u>	<u>8.3</u>

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased \$41,000 to \$1,177,000 from the Fiscal Year 2008-09 Adopted Budget of \$1,218,000. This 3% decrease is primarily due to:

- -\$24,000 - Decrease in overall salaries due to the work furlough;
- -\$17,000 – Decrease in cost of printing property tax statements due to negotiated contract reductions in secured printing.

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will decrease \$9,000 to \$1,168,000 from the Fiscal Year 2008-09 Estimated Actual of \$1,177,000. This 0.8% decrease is primarily due to:

- -\$14,000 – Decrease in salaries and benefits due to unfunding a position offset by lack of work furlough, higher retirement and health insurance contribution rates, cost of living increases and merit increases;
- +\$5,000 – Increase in miscellaneous costs.

SERVICE DESCRIPTION

Provide billing, collection, and maintenance of accounting records for all secured, supplemental, and unsecured property taxes levied by the taxing agencies within the County, and the collection and redemption of prior year secured delinquent taxes. Mail notices of delinquent taxes, publish Notice of Impending Default, sell delinquent property after five years at a public auction, and process tax roll corrections, cancellations and refunds. Provide assistance and response to taxpayer inquiries.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Recurring Performance Measures				
Unsecured				
To ensure the financial stability of the County, the three senior collectors shall each prepare a minimum of 500 legal documents per fiscal year to effect payment of unsecured taxes.	2,805	750	1,120	1,500
To ensure the financial stability of the County, the three senior collectors shall each prepare a minimum of 90 field contacts (a contact will be defined as driving or walking to the debtor's address or the asset location to effect payment) each fiscal year.	240	270	270	270
Supplemental				
To promote an efficient and responsive government, respond to 100% of all supplemental inquiries from taxpayers (email or letter) received within 3 working days of receipt.	100% 26	100% 40	100% 25	100% 25
Bankruptcy				
To ensure the financial stability of the County, annually complete 100% of proof of claim forms prior to the federal bankruptcy court's due date (Applies to approximately 50 proof of claim forms)	100% 51	100% 50	100% 50	100% 50

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Property Taxes (cont'd)

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
Position Detail				
Secured				
EDP Sys Programmer III	--	1.0	1.0	1.0
Financial Systems Analyst	1.0	2.0	2.0	2.0
Systems & Programming Analyst	--	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	--
TTC Ops Specialist	--	2.0	2.0	--
Financial Office Professional	--	--	--	3.0
Sub-Division Total	2.0	7.0	7.0	7.0
Unsecured				
Collections Officer	2.0	2.0	2.0	--
Financial Office Professional	--	--	--	1.0
Sub-Division Total	2.0	2.0	2.0	1.0
Bankruptcy				
Accountant	1.0	1.0	1.0	1.0
Sub-Division Total	1.0	1.0	1.0	1.0
Division Total	5.0	10.0	10.0	9.0

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR
Collections

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Business Licenses	\$ 48,769	\$ 63,619	\$ 81,793	\$ 74,378
General Collections	690,619	688,446	675,371	697,461
Operating Sub-Total	739,388	752,065	757,164	771,839
Less: Intra-County Revenues	(118,508)	(257,263)	(257,263)	(382,172)
Division Total	<u>\$ 620,880</u>	<u>\$ 494,802</u>	<u>\$ 499,901</u>	<u>\$ 389,667</u>

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	467,724	445,981	461,683	463,585
Extra Help	7,847	-	-	--
Benefits	162,728	180,839	170,411	185,093
Salaries & Benefits Sub-Total	638,299	626,820	632,094	648,678
Services & Supplies	101,089	125,245	125,070	123,161
Operating Sub-Total	739,388	752,065	757,164	771,839
Less: Intra-County Revenues	(118,508)	(257,263)	(257,263)	(382,172)
Expenditure Total	<u>\$ 620,880</u>	<u>\$ 494,802</u>	<u>\$ 499,901</u>	<u>\$ 389,667</u>

Source of Funds Summary

<i>Departmental Revenues</i>				
Other Charges for Services	\$ 119,188	\$ 259,721	\$ 259,721	\$ 382,236
Miscellaneous Revenue	80,413	75,000	72,600	71,500
Revenue Sub-Total	199,601	334,721	332,321	453,736
Less: Intra-County Revenues	(118,508)	(257,263)	(257,263)	(382,172)
Revenue Total	81,093	77,458	75,058	71,564
<i>General Fund Contribution</i>				
Division Total	<u>\$ 620,880</u>	<u>\$ 494,802</u>	<u>\$ 499,901</u>	<u>\$ 389,667</u>

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
Position Summary								
<i>Permanent</i>								
Business Licenses	1.0	0.8	1.0	0.7	1.0	1.1	1.0	0.8
General Collections	6.0	7.7	8.0	7.2	8.0	7.0	9.0	6.2
Total Permanent	7.0	8.5	9.0	7.9	9.0	8.1	10.0	7.0
<i>Non-Permanent</i>								
Extra Help	--	0.3	--	--	--	--	--	--
Total Positions	<u>7.0</u>	<u>8.8</u>	<u>9.0</u>	<u>7.9</u>	<u>9.0</u>	<u>8.1</u>	<u>10.0</u>	<u>7.0</u>

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures increased \$5,000 to \$757,000 from the Fiscal Year 2008-09 Adopted Budget of \$752,000. This 0.7% increase is primarily the result of:

- +\$5,000 – Increase in salaries and employee benefits due to the clerical project offset by work furlough savings.

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase \$15,000 to \$772,000 from the Fiscal Year 2008-09 Estimated Actual of \$757,000. This 2% increase is primarily due to:

- +\$15,000 – Increase in salaries and employee benefits due to increase in overall salaries as compared to FY 2008-09 due to lack of work furlough, higher retirement and health insurance contribution rates, cost of living increases and merit increases.

SERVICE DESCRIPTION

Provide for the collection of unsecured and delinquent unsecured tax payments, Public Health Department patient accounts, Probation/Court fines and restitution payments, Public Defender Legal Services accounts, Department of Social Services accounts, franchise fees, transient occupancy taxes, and miscellaneous accounts.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Recurring Performance Measures				
General Collections				
To promote the financial stability of the County, the three senior collectors shall each collect a minimum of \$420,000 each fiscal year, in addition to their unsecured tax collection and other related duties (adjusted for length of service during the fiscal year). (Unsecured and other duties represent 50% of duties) (Annual % collected of appropriate minimum)	148%	100%	127%	100%
	1,868,847	1,260,000	1,600,000	1,260,000
	1,260,000	1,260,000	1,260,000	1,260,000
To promote the financial stability of the County, the two general collectors (non-probationary) shall each collect a minimum of \$600,000 per fiscal year (adjusted for length of service during the fiscal year to ensure timely and accurate collection of tax payments). (Annual % collected of minimum \$600,000 per collector)	90%	100%	80%	100%
	449,540	1,800,000	1,200,000	1,200,000
	500,000	1,800,000	1,500,000	1,200,000
Business Licenses				
To promote an efficient and responsive government, issue 100% of requested business license within 3 working days of satisfactory completion of the application process.	100%	100%	100%	100%
	1,093	1,000	1,090	1,000
In order to promote efficient and responsive government and to increase efficiency and revenue of collections, monthly prepare and mail 100% of license applications at least 30 days prior to the renewal date. (Applies to approximately 1,000 license applications annually)	100%	100%	100%	100%
	1,207	1,000	1,050	1,000

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Collections (cont'd)

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
Position Detail				
Business Licenses				
TTC Ops Specialist	1.0	1.0	1.0	--
Financial Office Professional	--	--	--	1.0
Sub-Division Total	1.0	1.0	1.0	1.0
General Collections				
Financial Systems Analyst	--	1.0	1.0	1.0
TTC Ops Supervisor	1.0	1.0	1.0	--
Accountant	--	1.0	1.0	1.0
TTC Ops Specialist, Sr	1.0	1.0	1.0	--
Collections Officer	4.0	4.0	4.0	--
Financial Office Professional	--	--	--	7.0
Sub-Division Total	6.0	8.0	8.0	9.0
Division Total	7.0	9.0	9.0	10.0

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Public Assistance

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Veterans' Programs	\$ 273,328	\$ 307,359	\$ 287,975	\$ 327,370
Public Administrator	341,055	395,756	431,977	386,408
Public Guardian	822,455	825,003	847,626	945,492
Operating Sub-Total	1,436,838	1,528,118	1,567,578	1,659,270
Less: Intra-County Revenues	(125,000)	-	-	--
Expenditure Total	1,311,838	1,528,118	1,567,578	1,659,270
<i>Other Financing Uses</i>				
Operating Transfers	5,487	5,756	5,756	5,757
Division Total	<u>\$ 1,317,325</u>	<u>\$ 1,533,874</u>	<u>\$ 1,573,334</u>	<u>\$ 1,665,027</u>

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	955,619	952,451	1,017,537	1,054,624
Extra Help	288	640	120	--
Benefits	331,820	386,145	378,629	430,531
Salaries & Benefits Sub-Total	1,287,727	1,339,236	1,396,286	1,485,155
Services & Supplies	149,111	188,882	171,292	174,115
Operating Sub-Total	1,436,838	1,528,118	1,567,578	1,659,270
Less: Intra-County Revenues	(125,000)	-	-	--
Expenditure Total	<u>\$ 1,311,838</u>	<u>\$ 1,528,118</u>	<u>\$ 1,567,578</u>	<u>\$ 1,659,270</u>

Source of Funds Summary

<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 44,690	\$ 46,500	\$ 58,622	\$ 56,300
Other Charges for Services	232,642	290,307	210,000	215,000
Miscellaneous Revenue	3,212	-	-	--
Revenue Sub-Total	280,544	336,807	268,622	271,300
Less: Intra-County Revenues	(125,000)	-	-	--
Revenue Total	155,544	336,807	268,622	271,300
<i>General Fund Contribution</i>	1,160,781	1,197,067	1,304,712	1,393,727
<i>Other Financing Sources</i>				
Sale of Property	1,000	-	-	--
Division Total	<u>\$ 1,317,325</u>	<u>\$ 1,533,874</u>	<u>\$ 1,573,334</u>	<u>\$ 1,665,027</u>

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
Position Summary								
<i>Permanent</i>								
Veterans' Programs	3.0	3.2	3.0	3.3	3.0	3.3	3.0	3.3
Public Administrator	4.0	4.0	3.0	3.9	3.0	4.1	3.0	3.8
Public Guardian	12.0	10.8	12.0	9.3	12.0	10.0	12.0	10.6
Total Permanent	19.0	18.1	18.0	16.4	18.0	17.4	18.0	17.6
<i>Non-Permanent</i>								
Extra Help	--	0.0	--	--	--	--	--	--
Total Positions	19.0	18.1	18.0	16.4	18.0	17.4	18.0	17.6

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures increased \$39,000 to \$1,567,000 from the Fiscal Year 2008-09 Adopted Budget of \$1,528,000. This 2.5% increase is primarily due to:

- +\$57,000 – Overall increase in salary and benefits due to anticipated program reduction not occurring;
- -\$18,000 - Decrease in miscellaneous services and supplies.

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase \$92,000 to \$1,659,000 from the Fiscal Year 2008-09 Estimated Actual of \$1,567,000. This 6% increase is primarily due to:

- +\$89,000 - Increases in salary and benefits due to increase in overall salaries as compared to FY 2008-09 due to lack of work furlough, higher retirement and health insurance contribution rates, cost of living increases and merit increases;
- +\$3,000 – Increase in miscellaneous services and supplies.

SERVICE DESCRIPTION

Provide administration of State and local veterans' programs and assist veterans and their dependents in filing claims for Veterans' Administration and other federal benefits. Act as administrator/executor of a decedent's estate, as required by Court appointment, provide services for the cremation of deceased indigents, and provide case management of conservatorships as appointed by the Courts for those physically or mentally unable to provide for their own personal needs of physical health, food, clothing, or shelter, or substantially unable to manage their own financial resources, resist fraud or undue influence.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Recurring Performance Measures				
Veterans' Programs				
To support an accessible, open and citizen friendly government, assist 100% of Santa Barbara County veterans seeking Veteran's benefits per quarter. (Applies to approximately 110 veterans per each of the three regional offices)	100% 1,295	100% 1,080	100% 1,300	100% 1,320
Public Administrator				
To promote efficient and responsive government, process and close all summary estates within one year, 100% of the time.	100% 59	100% 60	100% 60	100% 60
Public Guardian				
In order to ensure a high quality of life for all residents, visit 100% of probate conservatees, including those out of the county, at their respective facilities every three months. (Applies to an average of 65 conservatees per year)	100% 227	100% 260	100% 240	100% 240
To promote an efficient and responsive government, open a probate investigation 100% of the time within 2 working days of each referral received.	100% 17	100% 15	100% 30	100% 25

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

Public Assistance (cont'd)

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
Position Detail				
Veterans' Programs				
Veterans Services Rep.	3.0	3.0	3.0	--
Admin Office Professional	--	--	--	3.0
Sub-Division Total	3.0	3.0	3.0	3.0
Public Administrator				
Public Adm/Cons/Vets Supervisor	1.0	1.0	1.0	1.0
Public Adm/Cons Rep.	2.0	2.0	2.0	2.0
Deputy Public Admin. Cons. Aide	1.0	--	--	--
Sub-Division Total	4.0	3.0	3.0	3.0
Public Guardian				
Public Adm/Cons/Vets Manager	1.0	1.0	1.0	1.0
Public Adm/Cons/Vets Supervisor	1.0	1.0	1.0	1.0
Accountant	1.0	--	--	--
Public Adm/Cons Rep.	6.0	6.0	6.0	6.0
Account Technician	1.0	1.0	1.0	--
Deputy Public Admin. Cons. Aide	--	1.0	1.0	--
Accounting Assistant, Sr	2.0	2.0	2.0	--
Admin Office Professional	--	--	--	1.0
Financial Office Professional	--	--	--	3.0
Sub-Division Total	12.0	12.0	12.0	12.0
Division Total	19.0	18.0	18.0	18.0

DEBT SERVICE
Department Summary

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
Use of Funds Summary				
<i>Operating Expenditures</i>				
Long Term Debt Svc. - Principal	\$ --	\$ 6,207,229	\$ 6,207,229	\$ 6,164,603
Long Term Debt Svc. - Interest	--	3,199,339	3,136,725	2,998,540
Long Term Debt Svc. - Costs & Fees	--	27,455	28,365	25,958
Expenditure Total	--	9,434,023	9,372,319	9,189,101
<i>Other Financing Uses</i>				
Designated for Future Uses	--	422,151	407,854	245,223
Department Total	\$ --	\$ 9,856,174	\$ 9,780,173	\$ 9,434,324

Character of Expenditures

<i>Operating Expenditures</i>				
Services & Supplies	\$ --	\$ 27,455	\$ 28,365	\$ 25,958
Principal & Interest	--	9,406,568	9,343,954	9,163,143
Expenditure Total	\$ --	\$ 9,434,023	\$ 9,372,319	\$ 9,189,101

Source of Funds Summary

<i>Departmental Revenues</i>				
Interest	\$ --	\$ 160,000	\$ 310,000	\$ 310,000
Revenue Total	--	160,000	310,000	310,000
<i>Other Financing Sources</i>				
Operating Transfers	--	9,369,460	9,208,022	9,124,324
Use of Prior Fund Balances	--	326,714	262,151	--
Department Total	\$ --	\$ 9,856,174	\$ 9,780,173	\$ 9,434,324

Budget Organization

Debt Service is a separate department that is administered by the Treasurer-Tax Collector-Public Administrator.

For information on the County's debt policy, Certificates of Participation and legal debt limit see Section F of this Operating Plan.

MISSION STATEMENT

Debt service payments, both principal and interest, which are budgeted in various departments for Certificates of Participation (COPs) and other authorized long-term debt instruments, are consolidated here for oversight and payment by the Treasurer's Office. Internal Service Funds, Enterprise Funds, and the County Redevelopment Agency are separate accounting entities that pay their debt directly. The budget may also include short-term (TRAN) debt payments.

Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased \$62,000 to \$9,372,000 from the Fiscal Year 2008-09 Adopted Budget of \$9,434,000. This 0.7% decrease is the result of:

- \$62,000 – The timing of the issuance of the 2008 COP. The budgeted interest payment was based on a preliminary figure higher than the actual.

The Fiscal Year 2008-09 Estimated Actual operating revenues increased \$150,000 to \$310,000 from the Fiscal Year 2008-09 Adopted Budget of \$160,000. This 94% increase is the result of:

- + \$150,000 – Increased interest income on reserve fund investments..

Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will decrease \$183,000 to \$9,189,000 from the Fiscal Year 2008-09 Estimated Actual of \$9,372,000. This 2% decrease is the result of:

- \$194,000 – The final debt payment for the Santa Maria Service Center in FY 2008-09
- + \$11,000 – Increases in the debt payment schedule.

The Fiscal Year 2009-10 Recommended Budget operating revenues will not change from the Fiscal Year 2008-09 Estimated Actual of \$310,000.

Long Term Debt Financial Reconciliation

The following table provides a reconciliation of budget page expenditure summary amounts and amounts shown in the Long Term Debt Payment Schedule, in the column labeled "FY 09/10", line entitled "Subtotal General and Operating Funds" which appears on the following page.

Total Debt Service Expenditures	\$9,189,101
Less LTD Cost & Fees	- 25,958
Less Related Interest Earnings	- 128,131
Less Photocopier and ADMHS Building Loans	- 707,877
Net Government Funds Principal and Interest Payments	\$8,327,135

**SANTA BARBARA COUNTY
CERTIFICATES OF PARTICIPATION (COP) PAYMENT SCHEDULE BY PROJECT/FUND
JUNE 30, 2009**

DESCRIPTION	FUND	DEPT	TOTAL OUTSTANDING	INTEREST & RESERVE CR	NET RENTAL PAYMENTS	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	REMAINING DEBT SERVICE
GENERAL AND OPERATING FUNDS											
2008 COP											
REDEVELOPMENT AGENCY	3104	990	26,205,086	0	26,205,086	738,683	738,683	1,380,583	1,378,883	1,381,083	20,587,171
2005 COP											
HALL OF RECORDS - CLERK-RECORDS	0001	062	560,803	0	560,803	93,521	93,241	93,706	92,871	93,863	93,601
ELECTIONS STORAGE - CLERK-RECORDS	0001	062	638,873	0	638,873	106,959	106,349	106,456	106,236	106,793	106,080
LOMPOC SUBSTATION - FIRE	0001	031	4,387,720	0	4,387,720	274,658	274,248	274,340	273,880	274,044	3,016,550
LOMPOC SUBSTATION - SHERIFF	0001	032	2,738,953	0	2,738,953	170,684	170,954	170,899	171,504	170,843	1,884,069
ISLA VISTA FOOT PATROL - SHERIFF	0001	032	5,877,460	0	5,877,460	368,001	368,091	367,493	367,178	367,348	4,039,349
TECHNICAL BUILDING - SHERIFF	0001	032	5,275,651	0	5,275,651	329,489	330,209	329,294	329,749	329,716	3,627,194
CHILDREN'S SERVICES BLDG - MENTAL	0044	043	1,995,422	0	1,995,422	124,092	124,112	126,902	126,347	126,628	1,367,341
SUBTOTAL			21,474,882	0	21,474,882	1,467,404	1,467,204	1,469,090	1,467,765	1,469,235	14,134,184
2004 REFUNDING COP											
HALL OF RECORDS - CLERK-RECORDS	0001	062	381,500	0	381,500	190,950	190,550	0	0	0	0
SHERIFF TRANSIT BUS	0001	032	118,130	0	118,130	58,390	59,740	0	0	0	0
SANTA BARBARA SOCIAL SERVICES	0001	990	1,776,510	0	1,776,510	856,463	920,047	0	0	0	0
SANTA MARIA NON SOCIAL SERVICE	0001	990	1,799,685	0	1,799,685	879,638	920,047	0	0	0	0
SANTA MARIA SOCIAL SERVICES	0001	990	1,219,875	0	1,219,875	606,510	613,365	0	0	0	0
SUBTOTAL			5,295,700	0	5,295,700	2,591,951	2,703,749	0	0	0	0
2001 COP											
CLERK RECORDER	0001	062	1,307,750	197,805	1,109,945	95,409	94,951	95,351	92,258	95,181	636,795
CASA NUEVA - GENERAL SERVICES	0001	063	5,039,196	708,056	4,331,140	368,163	367,989	367,676	368,330	368,362	2,490,620
CASA NUEVA - SOCIAL SERVICES	0001	990	2,043,300	287,104	1,756,196	149,283	149,213	149,086	149,351	149,364	1,009,899
MENTAL HEALTH	0044	043	2,372,656	358,527	2,014,129	173,148	172,375	172,215	173,155	172,144	1,151,092
JUVENILE HALL	0070	990	6,034,821	824,533	5,210,288	441,623	441,735	441,520	441,370	441,492	3,002,548
JUVENILE COURT - EXPANSION	0071	990	1,783,231	269,392	1,513,839	129,737	129,902	129,762	129,957	129,442	865,039
JUVENILE COURT - ATTORNIES	0070	990	1,296,540	175,212	1,121,328	95,096	95,031	94,751	94,990	94,709	646,751
DISTRICT ATTORNEY	0070	990	7,609,929	1,069,312	6,540,617	556,085	555,995	555,615	555,423	556,156	3,761,343
SHERIFF - HVAC	0070	990	249,342	37,736	211,606	18,213	18,114	18,268	18,035	18,005	120,971
SB1732 - COURTHOUSE CONSTRUCTION	0071	990	5,327,449	615,998	4,711,451	272,040	447,133	648,153	848,058	1,048,769	1,447,298
SUBTOTAL			33,064,214	4,543,675	28,520,539	2,298,797	2,472,438	2,672,397	2,870,927	3,073,624	15,132,356
1998 REFUNDING COP											
IV BLUFF TOP PROPERTY	3100	990	914,625	326,560	588,065	437,645	150,420	0	0	0	0
SANTA MARIA MUNICIPAL COURTS	0071	990	1,663,515	683,280	980,235	792,655	187,580	0	0	0	0
SUBTOTAL			2,578,140	1,009,840	1,568,300	1,230,300	338,000	0	0	0	0
SUBTOTAL GENERAL AND OPERATING FUNDS			88,618,022	5,553,515	83,064,507	8,327,135	7,720,074	5,522,070	5,717,575	5,923,942	49,853,711
2008 COP ENTERPRISE FUND											
TAJIGUAS LANDFILL LINER	2870	054	8,667,135	0	8,667,135	580,610	580,560	580,210	577,760	578,060	5,769,935
2001 COP ENTERPRISE FUND											
SOLID WASTE PUBLIC WORKS	1930	054	1,114,010	168,501	945,509	81,274	80,884	81,225	81,145	81,080	539,901
1998 REFUNDING COP ENTERPRISE FUND											
RANCHO BARON ACQUISITION	1930	054	1,636,450	665,600	970,850	786,850	184,000	0	0	0	0
TOTAL COP DEBT			\$100,035,617	\$6,387,616	\$93,648,001	\$9,775,869	\$8,565,518	\$6,183,505	\$6,376,480	\$6,583,082	\$56,163,547

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